



2001 ASSEMBLY BILL 247

March 26, 2001 - Introduced by Representatives KESTELL, GRONEMUS, JOHNSRUD, SYKORA, PETROWSKI, SUDER, HUEBSCH, STARZYK, HAHN, REYNOLDS, ALBERS, MUSSER, LADWIG, LIPPERT, FREESE, SERATTI, OTT, OWENS, GUNDERSON, HUNDERTMARK, PETTIS, M. LEHMAN, KREIBICH, MCCORMICK, AINSWORTH, WADE and SKINDRUD, cosponsored by Senators HARSDORF, S. FITZGERALD, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

1 **AN ACT** *to renumber and amend* 70.32 (2) (c) 1.; *to amend* 70.32 (2r) (c); and
2 *to create* 70.32 (2) (c) 1. b. of the statutes; **relating to:** the definition of
3 agricultural land for property tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, for property tax purposes, "agricultural land" means land that is devoted primarily to agricultural use, as defined by rule by the department of revenue. The assessed value of agricultural land is based on the income that could be generated from renting the land for agricultural use.

Under this bill, for every acre of agricultural land that a person owns, nine-tenths of an acre of productive forest land or swamp or waste land is also agricultural land, for property tax purposes, if such land is contiguous to agricultural land and is owned by the person who owns the contiguous agricultural land. Under the bill, productive forest land or swamp or waste land that is agricultural land is assessed as pasture land.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)
5 and amended to read:

